OCT 19 2005

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of:	)
Kuo-Chin Liu	) Group Art Unit: 2813
Serial No.:10/760,995	) Examiner: Nguyen, Tranh
Filed: 01/20/2004	) Confirmation No.: 1640
For: METHOD OF IMPROVING ETCHING PROFILE OF FLOATING GATES IN FLASH MEMORY DEVICES	) TKHR Docket: 252011-1890 ) Top-Team: 0503-A30073US

CERTIFICATE OF FACSIMILE TRANSMISSION UNDER 37 CFR §1.8

October 19.2005

Date

Hui Chin Barnhill

## RESPONSE TO FINAL OFFICE ACTION

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Sir:

The FINAL Office Action mailed August 12, 2005 has been carefully considered. In response thereto, please enter the following amendments and consider the following remarks.